					1991	1992
Total Circ Promo Expense					82,794.00	101,200.00
	Circ/Promo Payroll				24,337.25	28,700.00
		Circ/Promo Pay		6(	24,337.25	28,700.00
			Pay: Circulation Dir (TW)			28,700.00
			Pay: Circ/Promo Misc (??)			0.00
		Circ/Promo OPS		6(	0.00	0.00
			OPS: Circ/Promo Misc (??)		0.00	0.00
	Circ/Promo Prod Payroll				0.00	4,000.00
		Circ/Promo Production Pay		Ne	0.00	4,000.00
			Pay: Circ/Promo Prod Misc (??)		0.00	4,000.00
		Circ/Promo Production OPS		Ne	0.00	0.00
			OPS: Circ/Promo Prod Misc (??)		0.00	0.00
	WER Renewal Expenses				13,133.35	19,000.00
		WER Renewal Printing Expense		Pc	5,700.74	9,000.00
		WER Renewal Postage Expense		Pc	3,910.33	5,000.00
		WER Renewal Lettershop Exp		Pc	3,522.28	5,000.00
		WER Renewal Misc Expense		Ne	0.00	0.00
	WER Billing Expenses				4,216.78	7,000.00
		WER Billing Printing Expense		Pc	1,068.11	2,000.00
		WER Billing Postage Expense		Pc	2,536.81	4,000.00
		WER Billing Lettershop Exp		Pc	611.86	1,000.00
		WER Billing Misc Expense		Ne	0.00	0.00
	Circ/Promo New Sub Expense				33,593.39	33,000.00
		Circ/Promo DM Expense		6(	0.00	0.00
		Circ/Promo Insert Expense		6(	10,299.49	10,000.00
		Circ/Promo Gift Campaign Exp		Pc	18,225.90	15,000.00
		Circ/Promo Misc New Sub Exp		Pc	5,068.00	8,000.00
	Circ/Promo Other Promo Exp				33.93	0.00
		Back Issue Promo Expense		Ne	0.00	0.00
		Books Promo Expense		6(	33.93	0.00
		Ancillary Prod Promo Expense		Ne	0.00	0.00
	Circ/Promo Misc PR Expense			Ne	0.00	0.00
	Circ/Promo BRE & PO Box Expense			Pc	4,453.00	5,000.00
	Credit Card Discount			6(	3,026.30	3,500.00
	Circ/Promo Total Other Exp				0.00	1,000.00
		Circ/Promo Supplies & Misc		Ne	0.00	0.00
		Circ/Promo Equip Purchases		Ne	0.00	0.00
		Circ/Promo Training Exp		Ne	0.00	1,000.00